vided the statements are pertinent and relevant to the questions involved. *Youmans v. Smith* (1897) 153 N. Y. 214, 47 N. E. 265; *Maulsby v. Reifsnider* (1888) 69 Md. 143, 14 Atl. 505; *Lawson v. Hicks* (1862) 38 Ala. 279, 81 Am. Dec. 49. A few courts have afforded the same immunity when the statements were made in proceedings for the disbarment of an attorney, in proceedings before the Interstate Commerce Commission, and before the Governor in extradition proceedings. *Brown v. Globe P. Co.* (1908) 213 Mo. 611, 112 S. W. 462; *Duncan v. Atchison, etc., R. Co.* (1896) 72 Fed. 808, 19 C. C. A. 202; *Youmans v. Smith, supra.* And affidavits pertaining to the moral character of an applicant for admission to the bar, when filed in obedience to a mandate of the court, have been held absolutely privileged. *Baggett v. Grady* (1911) 154 N. C. 342, 70 S. E. 618. And the remarks of a college president before the board of trustees which was investigating charges against his character were held absolutely privileged on the ground that the board was properly functioning like a court of law. *Gattis v. Kilgo* (1901) 128 N. C. 402, 38 S. E. 931. However, the decision of the instant case would seem to be in harmony with the tendency of the courts not to extend the scope of absolute privilege in libel to include proceedings which are not strictly judicial, although they are official and public. *Bingham v. Gaynor* (1911) 203 N. Y. 27, 96 N. E. 84; *Blakeslee v. Carroll* (1894) 64 Conn. 223, 29 Atl. 473, 25 L. R. A. 106; *Wright v. Lothrop* (1889) 149 Mass. 385. But on a state of facts identical with that in the principal case, the Court of Civil Appeals of Texas held the counsel's statement absolutely privileged. *Connellee v. Blanton* (1914, Tex. Civ. App.) 163 S. W. 404.

PRIZE LAW—RETALIATORY ORDER IN COUNCIL OF BELLIGERENT—NEUTRALS MUST BEAR REASONABLE LOSSES.—A Norwegian vessel bound from Norway to Rotterdam with iron-ore briquettes belonging to neutrals but destined to Germany was stopped on the high seas and ordered to discharge her cargo in England. This action was taken under an Order in Council, issued in retaliation against Germany's war-zone decree, by which Order, without the establishment of a legal blockade, all trade to and from neutral ports in cargo bound to or from Germany was prohibited. The cargo having been sold and freight allowed, the neutral owners of the vessel instituted a claim for damages arising out of her alleged unlawful detention. *Held,* that the claim must be dismissed. *The Stigstad* (1918, P. C.) 35 Times L. R. 176.

See COMMENTS, p. 583, *supra.*

RELEASE—PERSONAL INJURIES—RELEASE OF MASTER AS BARRING ACTION AGAINST SURGEON.—The plaintiff suffered a rupture in his right groin while in the employ of the New York Central R. R. He consulted the defendant, who, mistaking the plaintiff for another of his patients, performed an operation on the left side. The plaintiff executed a release of his claim against the railroad, and later brought this action against the defendant for the unauthorized surgical operation. *Held,* that the plaintiff could recover, as the operation on the left side was a wholly wrongful, independent and intervening cause of action. *Purchase v. Seelye* (1918, Mass.) 121 N. E. 413.

Where the plaintiff has exercised due care in engaging medical attendants, the liability of the party who caused the original injury extends, not only to that injury, but also to negligence or lack of skill on the part of the attending surgeon, such maltreatment being "constructively anticipated" as a "rational result" of the original injury. *Hunt v. Boston Terminal Co.* (1912) 212 Mass. 99, 98 N. E. 786; *Pullman's Palace Car Co. v. Bluhm* (1884) 109 Ill. 20, 50 Am. Rep. 601. Hence a full release to the employer, without reservation, under the law as to joint tort-feasors bars an action against the surgeon. *Martin v. Cunningham* (1916) 93 Wash. 517, 161 Pac. 355. The principal case limits this

doctrine, refusing to find causation by the railroad where the surgeon performed a wholly unnecessary operation solely because of his failure to inform himself of the patient's identity. Consequently, liability for the mistaken operation rests on the surgeon alone. See *Snow v. N. Y. N. H. & H. R. R.* (1904) 185 Mass. 321, 70 N. E. 205; *Scheffer v. Washington City V. M. & G. S. R.* (1882) 105 U. S. 249, 26 L. ed. 1070. Clearly, the case is not one of joint or concurrent negligence, where a release to one tort-feasor operates as a release to all. See *Mooney v. Chicago* (1909) 238 Ill. 414, 88 N. E. 194; see also (1918) 28 YALE LAW JOURNAL, 90, on the effect of reserving rights against one of the wrongdoers; and see (1915) 24 *ibid.* 505. To the release to the railroad, therefore, the defendant stands a stranger; as where two adjoining owners overflow the plaintiff's land with sewage, a release to one is utterly foreign to the other and does not bar an action. *Western Tube Co. v. Zang* (1899) 85 Ill. App. 63. Even special payments by the railroad in consideration of the wrong caused by the new, independent wrongdoer, have been held no defense for the latter, although the amount paid may be set off. *Scherger v. Lincoln Traction Co.* (1912) 91 Neb. 407, 136 N. W. 62; *El Paso & S. R. R. v. Darr* (1906, Tex.) 93 S. W. 166; *Randall v. Gerrick* (1916) 93 Wash. 522, 155 Pac. 357.

TAXATION—STATE POWER TO TAX STOCKHOLDERS IN NATIONAL BANK—LIMITED WHEN BANK ALREADY TAXED AS A STOCKHOLDER IN ANOTHER NATIONAL BANK.—A national bank A, in California, owned stock in another national bank B, and in a state bank C, in that state. The Revised Statutes empower the states to tax stockholders in national banks, but at a rate no greater than is assessed upon other moneyed capital in the hands of individual citizens of the state. California taxed bank A as a stockholder in bank B and in bank C, and also taxed the stockholders of bank A on its entire assets, including in these taxable assets the value of the stock, already taxed, owned by bank A in banks B and C. *Held,* that the assessment of the stockholders of bank A on the amount already taxed on the bank as a stockholder in bank B, and the assessment of bank A as a stockholder in bank C were invalid. Pitney, Brandeis and Clarke, JJ., *dissenting. The Bank of California v. Richardson* (1919) 39 Sup. Ct. 165.

The power of the states to tax national banks and their stockholders is derived from and limited by federal statute. Rev. St. Sec. 5219; *Covington v. First Natl. Bank* (1904) 198 U. S. 100, 25 Sup. Ct. 562. The banks themselves as federal agencies are exempted from state burden by taxation, except as to their real estate; but the assets of stockholders in national banks are placed under the state taxing power, subject to a limitation prohibiting discrimination as against other moneyed capital. *Amoskeag Savings Bank v. Purdy* (1913) 231 U. S. 373, 393, 34 Sup. Ct. 114. The tax assessed on bank A as a stockholder in bank C, the state bank, being a tax on a federal agency, was unauthorized by the federal statute and was therefore void. *Owensboro Natl. Bank v. Owensboro* (1899) 173 U. S. 664, 19 Sup. Ct. 537. A tax on the stock held by one national bank in another national bank is valid under the grant of power to the states to tax stockholders in national banks. *National Bank of Redemption v. Boston* (1887) 125 U. S. 60, 8 Sup. Ct. 772. In disallowing the tax on the stockholders of bank A in so far as the assets thus taxed included the value of the stock already taxed on the bank as a stockholder in bank C, the court has adopted a new and enlightened policy of piercing the corporate veil to establish the ultimate beneficial interest of the stockholder. They therefore concluded that the double tax was a discrimination against a stockholder in a national bank, against which the federal statute was expressly designed to guard. The force of the common view that the corporation and the stockholders are entirely different entities, especially for purposes of taxation, is attested by Justice Pitney's vigorous dissent, supported by ample authority. See particularly *Owensboro Natl. Bank*